

B 210A (Form 210A) (12/09)

## UNITED STATES BANKRUPTCY COURT

In re LEHMAN BROTHERS (XS0339537804),

Case No. 5255829.76

### TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(c)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

OCULUS ADVISORS LIMITED

Name of Transferee

BARCLAYS PRIVATE CLIENT'S INTL

Name of Transferor

Name and Address where notices to transferee should be sent:

PO BOX 227, CLINCH'S HOUSE, LORD  
STREET, DOUGLAS, IOM, IM1 4LN

Court Claim # (if known): 5255829.76

Amount of Claim: USD 100,000

Date Claim Filed: \_\_\_\_\_

Phone: +441624683292

Last Four Digits of Acct #: \_\_\_\_\_

Phone: +441534813258

Last Four Digits of Acct. #: \_\_\_\_\_

Name and Address where transferee payments should be sent (if different from above):

ANNETTE.HEATH@SMPPARTNERS.C  
OM - EMAIL ALL CORRESPONDANCE

Phone: \_\_\_\_\_

Last Four Digits of Acct #: \_\_\_\_\_

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

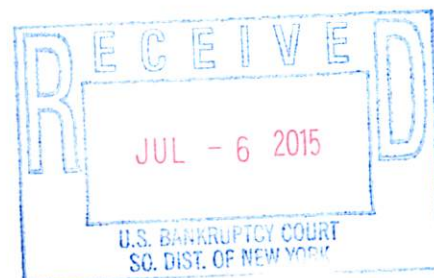
By: [Signature]  
Transferee/Transferee's Agent

Date: 25<sup>th</sup> June 2015

For & on behalf of

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

**CEROTTO LIMITED**



757 THIRD AVENUE, NEW YORK, NY 10017  
WWW.EPIQSYSTEMS.COM



January 28, 2015

\*\*\*LBH TINOFAC3 01-28-15 (MERGE2, TXNUM2) 4000165934 BAR(23) MAIL ID \*\*\* 000091981952 \*\*\*  
BARCLAYS PRIVATE CLIENTS INTL LIMITED, JERSEY BRANCH  
BPCI LTD  
13 LIBRARY PLACE  
ST HELIER, JERSEY JE4 8NE  
UNITED KINGDOM

**THIS IS A NOTICE REGARDING YOUR CLAIM(S) AGAINST  
LEHMAN BROTHERS HOLDINGS INC. OR ONE OF ITS AFFILIATES.**

**FAILURE TO TAKE ACTION BY JULY 27, 2015  
COULD RESULT IN THE FORFEITURE OF YOUR DISTRIBUTION(S).**

You are a record holder of an allowed claim against **Lehman Brothers Holdings Inc.** or one of its affiliated debtors (collectively, the "**Debtors**").

**You are eligible to receive a distribution** on or around March 30, 2015 pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the "**Plan**").

**IN ORDER TO RECEIVE DISTRIBUTIONS, YOU MUST PROVIDE:**

- (1) your taxpayer identification number on an appropriate tax form ("**Tax Form**") and**
- (2) a certification regarding the Office of Foreign Assets Control of the U.S. Department of the Treasury ("**OFAC Certification**")**

to the court-appointed agent in the Debtors' chapter 11 cases, at one of the following addresses.

If by first-class mail:	If by Hand Delivery or Overnight mail:
Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	Epiq Bankruptcy Solutions, LLC Attn: Lehman Brothers Holdings Inc. 757 Third Avenue, 3rd Floor New York, NY 10017

**Your Tax Form must be received by July 27, 2015 to avoid forfeiture of your distributions.**

Please follow the instructions on the following pages to submit your Tax Form and OFAC Certification.

## **1. TAX FORM REQUIRED**

**ALL FORMS W-8 AND W-9 PROVIDED TO EPIQ MUST INCLUDE THE APPLICABLE CLAIM NUMBER(S) IN THE BOTTOM LEFT CORNER OF THE APPROPRIATE FORM.<sup>1</sup>**

**If you are a U.S. payee**, complete and return the attached Form W-9.

**If you are a foreign payee**, complete and return the appropriate Form W-8 (one of Form W-8BEN, Form W-8ECI, Form W-8EXP, or Form W-8IMY, as applicable) (including all required attachments, as discussed below under the heading "Supplemental Tax Information").

Form W-8 and instructions are available at [www.irs.gov](http://www.irs.gov), [www.lehman-docket.com](http://www.lehman-docket.com), or upon request to [lehmancaller@epiqsystems.com](mailto:lehmancaller@epiqsystems.com).

Additional information regarding the Tax Forms is attached hereto under the heading "Supplemental Tax Information."

**It is important to note that submission of a Tax Form does not indicate or guarantee that distributions will be made free of any withholding tax. The Debtors will determine their information reporting and withholding tax obligations, if any, for each distribution and each payee based on applicable rules. Federal withholding tax rates of up to 30% may apply.**

## **2. CERTIFICATION REQUIRED CONFIRMING THAT NO ECONOMIC OR TRADE SANCTIONS APPLY**

The Office of Foreign Assets Control ("**OFAC**") of the U.S. Department of the Treasury administers and enforces economic and trade sanctions against certain governments, entities and natural persons based on U.S. foreign policy and national security goals. There are (i) country-wide sanctions programs and (ii) a list of Specially Designated Nationals and Blocked Persons (the "**List**"), which may be found for review on the web site maintained by OFAC at [www.treasury.gov](http://www.treasury.gov), and at <http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>.

Under OFAC regulations, the Debtors cannot directly or indirectly make a distribution to anyone who is on the List or with whom transactions are prohibited because of a country sanction. Accordingly, the Debtors require, as a condition of a distribution, the completion of the attached OFAC Certification.

**In order to receive any distribution to which you otherwise may be entitled, you must complete and submit your completed OFAC Certification confirming that neither you nor, to the best of your knowledge, any person or entity for whom you may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the OFAC sanctions regulations and the List.**

The Debtors **will not** make any distribution to a party that has not provided and updated, as applicable, an OFAC Certification. If you have returned the OFAC Certification already, you do not need to return it again.

If you have any questions regarding your claim or this request, please contact Epiq at 866-879-0688 (non-US: +1 503-597-7691).

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<sup>1</sup> If you are submitting a Form W-8IMY, the claim number(s) of a beneficial owner may be listed on the attached Form W-8 or W-9, or on the withholding statements.

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### **SUPPLEMENTAL TAX INFORMATION**

The following discussion provides additional information concerning the type of Tax Form to be provided based on the nature of the payment and the status of the payee.

A. **U.S. Payees** If you are a U.S. payee (generally, a U.S. citizen or resident, or an entity created or organized under U.S. law), you should provide a Form W-9. Although certain entities are exempt from backup withholding under the Treasury regulations without providing a form, we are requiring all U.S. payees to submit a Form W-9 to assist with processing distributions.

B. **Foreign Payees** If you are a foreign payee (generally, a non-resident alien individual or entity created under non-U.S. law), the Tax Form you need to submit may depend on the type of income which the claim produced, or could have produced, for U.S. federal income tax purposes.

1. **Foreign Source Income** The Debtors generally will not make a distribution with respect to a claim which produced, or could have produced, foreign source income (as determined for U.S. federal income tax purposes) (e.g., a payment by a guarantor on a debt obligation of a foreign corporation) unless the payee provides an appropriate Form W-8. Certain entities are exempt from backup withholding and information reporting, as provided in Treasury regulation section 1.6049-4(c)(1) ("exempt recipients"). For this purpose, the Debtors intend to treat a foreign payee which is a flow-through entity, or is acting as an intermediary, as an exempt recipient unless the Debtors have actual knowledge that the beneficial owner is a U.S. person who is not an exempt recipient. If the Debtors treat a foreign payee as an exempt recipient under the foregoing sentence, then the foreign payee can submit Form W-8IMY without attaching Forms W-8 or W-9 of its beneficial holders and a withholding statement.

2. **U.S. Source Income** The Debtors generally will not make a distribution with respect to a claim which produced, or could have produced, U.S. source income (as determined for U.S. federal income tax purposes) (e.g., a payment by a U.S. corporation with respect to its own debt) to a foreign payee unless the payee provides the appropriate Form W-8. Further, if a foreign payee is acting as an intermediary, except to the extent such payee is treated as a "qualified intermediary" under applicable Treasury regulations, Form W-8IMY must be submitted with (i) the Forms W-8 or W-9 of its beneficial holders and (ii) a withholding statement. Similar rules with respect to the Form W-8IMY apply to payments to foreign partnerships. Payments of U.S. source income to foreign payees may be subject to U.S. withholding tax, unless such income is exempt under U.S. tax law or an applicable U.S. income tax treaty.

C. **Additional Information** The preceding discussion is for general information purposes only and is not intended, and should not be construed as, tax advice. The circumstances surrounding specific claims or creditors may (i) require the submission of additional information or (ii) provide alternative exemptions or reductions in withholding tax. Creditors entitled to distributions under the Plan should consult their tax advisors regarding applicable U.S. federal withholding tax laws as well as any tax consequences arising under the laws of any state, local or foreign taxing jurisdiction. The Debtors reserve the right to request additional information from creditors in order to determine the appropriate information reporting or withholding tax under applicable law.

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1018085

**CERTIFICATION REGARDING STATUS**  
**(OFAC Certification)**

Creditor Name: BARCLAYS PRIVATE CLIENTS INTL LIMITED, JERSEY BRANCH  
Claim Number(s): 5255829.76

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor (the "Creditor"), and hereby certify that neither the Creditor nor, to the best of the Creditor's knowledge, any person or entity for whom the Creditor may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the OFAC sanctions regulations and the list of Specially Designated Nationals and Blocked Persons.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title (if applicable)

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(Domain Name)



02/07/2015

Private and Confidential

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
ATTN: LEHMAN BROTHERS HOLDINGS INC  
ONE BOWLING GREEN  
NEW YORK, NY 10004-1408

Dear Sir, Madam

Barclays Private Clients International – Lehman Brothers claim Number 5255829.76

We write with reference to the above claim for Lehman Brothers under ISIN XS0339537804 for USD100,000.

Please take this letter as our authority to transfer ownership of the claim from Barclays Private Clients International into the name of Oculus Advisors Limited as soon as possible. Any recent/future correspondence regarding settlement should be sent directly to Oculus in accordance with the contact details provided on the form. The security itself will continue to be registered in the name of Barclays Private Clients International.

We trust the above is of assistance, however, should you have any further queries please do not hesitate to contact me on +44 1534 813258 or email [corpact1@barclays.com](mailto:corpact1@barclays.com)

Yours sincerely

Kerrie-Anne Rayner  
Authorised Signatory

Davina Forsyth  
Authorised Signatory

For and on behalf of  
Barclays Private Clients International  
13 Library Place  
St Helier  
Jersey JE4 8NE



Barclays offers wealth and investment products and services to its clients through Barclays Bank PLC and its subsidiary companies. Barclays Private Clients International Limited, part of Barclays, is registered in the Isle of Man. Registered Number: 005619C. Registered Office: Barclays House, Victoria Street, Douglas, Isle of Man, IM99 1AJ. Barclays Private Clients International Limited is licensed by the Isle of Man Financial Supervision Commission, registered with the Insurance and Pensions Authority in respect of General Business, and authorised and regulated by the Financial Conduct Authority in the UK in relation to UK regulated mortgage activities. Barclays Private Clients International Limited, Jersey Branch is regulated by the Jersey Financial Services Commission. Barclays Private Clients International Limited, Jersey Branch has its principal business address in Jersey at 13 Library Place, St. Helier, Jersey JE4 8NE, Channel Islands. Barclays Private Clients International Limited, Jersey Branch is regulated by the Guernsey Financial Services Commission under the Protection of Investors (Bailiwick of Guernsey) Law 1987 as amended. Barclays Private Clients International Limited, Guernsey Branch is licensed by the Guernsey Financial Services Commission under the Banking Supervision (Bailiwick of Guernsey) Law 1994, as amended, and the Protection of Investors (Bailiwick of Guernsey) Law 1987, as amended. Barclays Private Clients International Limited, Guernsey Branch has its principal place of business at Le Marchant House, St Peter Port, Guernsey, Channel Islands, GY1 3BE. Barclays Private Clients International Limited, Jersey Branch is a participant in the Jersey Bank Depositors Compensation Scheme. The Scheme offers protection for eligible deposits of up to £50,000. The maximum total amount of compensation is capped at £100,000,000 in any 5 year period. Full details of the Scheme and banking groups covered are available on the States of Jersey website [www.gov.je/dcs](http://www.gov.je/dcs) or on request.